



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COCHRANE MUNICIPAL WATER UTILITY

Principal Office: 100 EAST 5TH STREET
P.O. BOX 222
COCHRANE, WI 54622

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I SHERRY LORENZ of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COCHRANE MUNICIPAL WATER UTILITY**Utility Address:** 100 EAST 5TH STREET

P.O. BOX 222

COCHRANE, WI 54622

When was utility organized? 1/1/1912**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SHERRY LORENZ**Title:** CLERK-TREASURER**Office Address:**

100 EAST 5TH STREET

P.O. BOX 222

COCHRANE, WI 54622

Telephone: (608) 248 - 2737 EXT**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS LYNDIA RICKOFF CPA**Title:** AUDIT MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

152 WEST THIRD STREET

WINONA, MN 55987

Telephone: (507) 452 - 8313**Fax Number:** (507) 452 - 8340**E-mail Address:** lrickoff@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR MARK WEAVER**Title:** PRESIDENT**Office Address:**

108 WISCONSIN ST

COCHRANE, WI 54622

Telephone: (608) 248 - 2147**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: HAWKINS, ASH, BAPTIE & COMPANY, LLP**Title:****Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP
152 WEST THIRD STREET
WINONA, MN 55987**Telephone:** (507) 452 - 8313**Fax Number:** (507) 452 - 8340**E-mail Address:** lrickoff@habco.com**Date of most recent audit report:** 3/1/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR RICKIE BESELER**Title:** OPERATOR**Office Address:**100 EAST 5TH STREET
P.O. BOX 222
COCHRANE, WI 54622**Telephone:** (608) 248 - 2737**Fax Number:****E-mail Address:**

Name of utility commission/committee: Improvements and Services Committee

Names of members of utility commission/committee:MR DALLAS DWORSCHACK, TRUSTEE
MR TOM HANSEN, TRUSTEE
MR DAN KNOPSE, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	34,692	35,047	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,642	16,307	2
Depreciation Expense (403)	12,301	7,401	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,570	5,423	5
Total Operating Expenses	37,513	29,131	
Net Operating Income	(2,821)	5,916	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,821)	5,916	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	157	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	157	
Total Income	(2,821)	6,073	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(2,821)	6,073	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,020	903	13
Amortization of Debt Discount and Expense (428)	88		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	2,108	903	
Net Income	(4,929)	5,170	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(35,178)	(44,636)	19
Balance Transferred from Income (433)	(4,929)	5,170	20
Miscellaneous Credits to Surplus (434)	4,709	4,711	21
Miscellaneous Debits to Surplus--Debit (435)	477	423	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(35,875)	(35,178)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN BY GENERAL FUND	4,709	8
Total (Acct. 434):	4,709	
Miscellaneous Debits to Surplus (435):		
CHARGE TO POOL FORGIVEN TO GENERAL FUND	477	9
Total (Acct. 435)--Debit:	477	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	34,692	0	0	0	34,692	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	34,692	0	0	0	34,692	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	704,138	297,704	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	128,329	123,012	2
Net Utility Plant	575,809	174,692	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,365	10,382	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,719	7,319	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	3,421	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	29,084	21,122	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,412	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,412	0	
Total Assets and Other Debits	608,305	195,814	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,826	42,826	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(35,875)	(35,178)	23
Total Proprietary Capital	6,951	7,648	
LONG-TERM DEBT			
Bonds (221)	361,706	0	24
Advances from Municipality (223)	128,811	128,811	25
Other long-Term Debt (224)	8,030	13,860	26
Total Long-Term Debt	498,547	142,671	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,512	337	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,599	663	32
Other Current and Accrued Liabilities (238)	996	795	33
Total Current and Accrued Liabilities	59,107	1,795	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	43,700	43,700	38
Total Liabilities and Other Credits	608,305	195,814	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	704,138	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	704,138	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	128,329	0	0	0	9
Total Accumulated Provision	128,329	0	0	0	
Net Utility Plant	575,809	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	123,012				123,012	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,301				12,301	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	174				174	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,475	0	0	0	12,475	13
Debits during year						14
Book cost of plant retired	7,158				7,158	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,158	0	0	0	7,158	19
Balance End of Year	128,329	0	0	0	128,329	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.55%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER SYSTEM REVENUE BONDS, SERIES 2000	88	428	3,412	1
Total			3,412	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,826	1
Changes during year (explain):		2
Balance end of year	42,826	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BOND	06/28/2000	05/01/2020	1.78%	361,706	1
Total Bonds (Account 221):				361,706	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General Fund	07/01/1995	12/31/2000	0.00%	8,000	1
Advance from General Fund	12/01/1997	12/31/2000	0.00%	11,139	2
Advance from General Fund	01/01/1980	12/31/2000	0.00%	93,172	3
Advance from Sewer Fund	01/01/1980	12/31/2000	0.00%	6,500	4
Advance from General Fund	12/31/1996	12/31/2000	0.00%	10,000	5
Total for Account 223				128,811	
Other Long-Term Debt (224)					
Wisconsin Trust Fund	01/29/1982	03/15/2001	6.00%	790	6
Wisconsin Trust Fund	06/10/1981	03/15/2001	6.00%	790	7
Wisconsin Trust Fund	03/30/1982	03/15/2002	6.00%	4,400	8
Wisconsin Trust Fund	03/10/1982	03/15/2001	6.00%	2,050	9
Total for Account 224				8,030	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,570	2
Charged electric department expense	102	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	5,672	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	815	7
PSC Remainder Assessment	46	8
Other (explain):		
Taxes forgiven by municipality-water fund	4,709	9
Taxes forgiven by municipality-sewer fund	102	10
Total payments and other debits	5,672	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM REVENUE BOND	0	1,465	250	1,215	1
Subtotal	0	1,465	250	1,215	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Wisconsin Trust Fund	663	555	834	384	3
Subtotal	663	555	834	384	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	663	2,020	1,084	1,599	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	43,700	0	0	0	0	43,700	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	43,700	0	0	0	0	43,700	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,719	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,719	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	500,921	0	0	0	500,921	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	125,670	0	0	0	125,670	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	43,700	0	0	0	43,700	6
Other (specify):					0	7
Average Net Rate Base	331,551	0	0	0	331,551	
Net Operating Income	(2,821)	0	0	0	(2,821)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.85%	N/A	N/A	N/A	-0.85%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,826	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(35,526)	3
Other (Specify):		4
Total Average Proprietary Capital	7,300	
Net Income		
Net Income	(4,929)	5
Percent Return on Proprietary Capital	-67.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village constructed a new reservoir during the year.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility issued Revenue Bonds of \$454,324 to the DNR Safe Drinking Water Loan Program to finance the construction of the new reservoir. During the year \$361,706 was borrowed on the bonds.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Hawkins, Ash, Baptie & Company, LLP
152 West Third Street
Winona, MN 55987

To the Village Board
Village of Cochrane
Cochrane, Wisconsin

We have compiled the accompanying balance sheets of Cochrane Municipal Water Utility as of December 31, 2000 and 1999, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Winona, Minnesota
March 1, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 24, 2001

Ms. Sherry Lorenz, Clerk Treasurer
Cochrane Municipal Water Utility
100 East 5th Street
P.O. Box 222
Cochrane, WI 54622-0222

2000 Analytical Review DWCCA-1240-PJL

Dear Ms. Lorenz:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$102 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.
2. During our review, we noted that the utility did not report any return on net investment in meters charged to sewer department, (Account 474). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.
3. Please see the enclosed copy of our letter of April 20, 2000, concerning our review of the utility's 1999 annual report and confirm that the adjustment detailed there will be made to the 2001 annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1240.doc

Enclosures

Response received 6/11/01:

-----Original Message-----

From: Lynda Rickoff [mailto:lrickoff@habco.com]

Sent: Monday, June 11, 2001 11:37 AM

To: leegep@psc.state.wi.us

Cc: vilclerk@mwt.net

Subject: Cochrane Municipal Water Utility #1240

In response to your 2000 analytical review comments:

1. The new hydrant was not picked up in the public fire protection charge because it was added at the end of 2000. It will be included in the charge for 2001.

2. The return on rate base will be included in the 2001 report. The utility included the depreciation allocation and taxes allocations for the meters to the sewer in the 2000 report.

3. This will be corrected in the 2001 report.

If you have any further questions, I can be reached by phone at (507) 452-8313 or by e-mail at lrickoff@habco.com.

Thank you.

Lynda Rickoff, CPA

Audit Manager

Hawkins, Ash, Baptie & Company, LLP

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	34,624	1
Total Sales of Water	34,624	
Other Operating Revenues		
Forfeited Discounts (470)	68	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	68	
Total Operating Revenues	34,692	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,455	5
General Operating Expenses (680-690)	4,187	6
Total Operation and Maintenance Expenses	19,642	
Other Operating Expenses		
Depreciation Expense (403)	12,301	7
Amortization Expense (404)		8
Taxes (408)	5,570	9
Total Other Operating Expenses	17,871	
Total Operating Expenses	37,513	
NET OPERATING INCOME	(2,821)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	172	8,627	17,895	4
Commercial	31	2,985	5,389	5
Industrial	3	2,719	3,179	6
Total Metered Sales to General Customers (461)	206	14,331	26,463	
Private Fire Protection Service (462)	2		464	7
Public Fire Protection Service (463)	1		7,169	8
Other Sales to Public Authorities (464)	1	339	528	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	210	14,670	34,624	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	7,169	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	7,169	
Forfeited Discounts (470):		
Customer late payment charges	68	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	68	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,650	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,967	3
Chemicals (630)	1,260	4
Supplies and Expenses (640)	1,714	5
Repairs of Water Plant (650)	1,864	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,455	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,009	8
Office Supplies and Expenses (681)	148	9
Outside Services Employed (682)	1,197	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	833	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,187	
Total Operation and Maintenance Expenses	19,642	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		4,811	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		102	2
Net property tax equivalent		4,709	
Social Security		815	3
PSC Remainder Assessment		46	4
Other (specify): NONE			5
Total tax expense		5,570	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213960				3
County tax rate	mills		7.253980				4
Local tax rate	mills		4.798120				5
School tax rate	mills		11.078480				6
Voc. school tax rate	mills		2.507210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.851750				10
Less: state credit	mills		1.742020				11
Net tax rate	mills		24.109730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.798120				14
Combined School Tax Rate	mills		13.585690				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.383810				17
Total Tax Rate	mills		25.851750				18
Ratio of Local and School Tax to Total	dec.		0.711124				19
Total tax net of state credit	mills		24.109730				20
Net Local and School Tax Rate	mills		17.145017				21
Utility Plant, Jan. 1	\$	297,704	297,704				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	297,704	297,704				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	297,704	297,704				26
Assessment Ratio	dec.		0.934750				27
Assessed Value	\$	278,279	278,279				28
Net Local & School Rate	mills		17.145017				29
Tax Equiv. Computed for Current Year	\$	4,771	4,771				30
Tax Equivalent per 1994 PSC Report	\$	4,811					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	4,811					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	21,352		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	21,352	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	83,675		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,031		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,325		20
Total Pumping Plant	122,031	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	6,433		21
Structures and Improvements (331)	4,547		22
Water Treatment Equipment (332)	9,618		23
Total Water Treatment Plant	20,598	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	10,500	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			21,352	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,352	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			83,675	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,031	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,325	20
Total Pumping Plant	0	0	122,031	
WATER TREATMENT PLANT				
Land and Land Rights (330)			6,433	21
Structures and Improvements (331)			4,547	22
Water Treatment Equipment (332)			9,618	23
Total Water Treatment Plant	0	0	20,598	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	4,050	381,143	26
Transmission and Distribution Mains (343)	84,154	17,232	27
Fire Mains (344)	0		28
Services (345)	17,630		29
Meters (346)	12,714	2,857	30
Hydrants (348)	13,488	1,860	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	132,036	413,592	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,687		38
Other Tangible Property (390)	0		39
Total General Plant	1,687	0	
Total utility plant in service directly assignable	297,704	413,592	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	297,704	413,592	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	4,050		381,143	26
Transmission and Distribution Mains (343)	1,976		99,410	27
Fire Mains (344)			0	28
Services (345)	257		17,373	29
Meters (346)	875		14,696	30
Hydrants (348)			15,348	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,158	0	538,470	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			1,687	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	1,687	
Total utility plant in service directly assignable	7,158	0	704,138	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	7,158	0	704,138	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,280	1,280	1
February			1,211	1,211	2
March			1,310	1,310	3
April			1,281	1,281	4
May			1,445	1,445	5
June			1,268	1,268	6
July			1,477	1,477	7
August			1,460	1,460	8
September			1,204	1,204	9
October			1,322	1,322	10
November			1,361	1,361	11
December			1,164	1,164	12
Total for year	0	0	15,783	15,783	
Less: Measured or estimated water used in main flushing and water treatment during year				660	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,123	16
Less: Water sold				14,670	17
Losses and unaccounted for				453	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				179	21
Date of maximum: 10/21/2000					22
Cause of maximum:					23
Filled new standpipe					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 8/17/2000					25
Total KWH used for pumping for the year				23,766	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 ADAMS STREET	2	109	12	62,823	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#2		1
Location	#2		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	BYRON-JACKSON		5
Year Installed	1982		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	320		8
Pump Motor or Standby Engine Mfr	BYRON-JACKSON		9 10
Year Installed	1982		11
Type	ELECTRIC		12
Horsepower	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	2000		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	200		7
Total capacity in gallons	199,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4500		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	2,690	0	0	0	2,690	1
M	D	4.000	405	0	0	0	405	2
M	D	6.000	12,530	0	0	0	12,530	3
M	T	6.000	240	0	0	0	240	4
M	D	8.000	954	0	200	0	754	5
M	S	8.000	200	0	200	0	0	6
M	S	10.000	0	250			250	7
Total Within Municipality			17,019	250	400	0	16,869	
Total Utility			17,019	250	400	0	16,869	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	205	0	3	0	202		1
Total Utility		205	0	3	0	202	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	225	50	23	0	252	0	1
1.000	3	0	0	0	3	0	2
1.250	2	0	2	0	0	0	3
1.500	1	0	0	0	1	0	4
2.000	4	0	0	0	4	1	5
Total:	235	50	25	0	260	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	168	25	3	1	0	55	252	1
1.000	1	2	0	0	0	0	3	2
1.250	0	0	0	0	0	0	0	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	0	1	0	0	4	5
Total:	169	31	3	2	0	55	260	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	30	1			31	2
Total Fire Hydrants	30	1	0	0	31	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	32
Number of distribution system valves end of year:	50
Number of distribution valves operated during year:	27

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Land purchased for new standpipe construction \$10,500.

Construction of new standpipe \$381,143. Old reservoir taken out of service.

Added mains to new standpipe \$17,232 and removed lines to old reservoir.

Water Mains (Page W-15)

Construction of new mains financed by issuance of revenue bonds as part of new standpipe construction project.
